

TECHNICAL AMENDMENT
June 22, 2017

103 KAR 18:080. Two (2) or more employers.

RELATES TO: KRS 141.315

STATUTORY AUTHORITY: KRS 131.130, 141.315~~[Chapter 13A]~~

NECESSITY, FUNCTION, AND CONFORMITY: KRS 141.315 requires the department~~[cabinet]~~ to promulgate administrative regulations governing certain specified types of wage payments. This administrative regulation covers the situation where an employee works for two (2) or more unrelated employers.

Section 1. Unrelated Employers. Where an employee works for two (2) or more unrelated employers, he may claim all the exemptions to which he is entitled, with each employer, on each withholding certificate, except that if all wage payments are made through one (1) person for all employers, only one (1) set of withholding exemptions is allowed. Each employer must file a separate return of tax withheld, showing and paying the pro rata part of tax applicable to each employer. (IW-8; 1 Ky.R. 330; eff. 2-5-1975; TAm eff. 6-22-2017.)